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HOUSE BILL 300

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Ben Lujan

AN ACT

RELATING TO PROPERTY TAXES; CHANGING THE PERIOD FOR CLAIMING
PROPERTY TAX EXEMPTIONS; AMENDING A SECTION OF THE NMSA 1978;
DECLARING AN EMERGENCY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-38-17 NMSA 1978 (being Laws 1973,
Chapter 258, Section 57, as amended) is amended to read:

"7-38-17. CLAIMING EXEMPTIONS-- REQUIREMENTS-- PENALTIES. --

A. Subject to the requirements of Subsection E of
this section, head-of-family exemptions claimed and allowed in
the 1974 or a subsequent tax year, veteran exemptions claimed
and allowed in the 1982 or a subsequent tax year or disabled
veteran exemptions claimed and allowed in the 2000 or a
subsequent tax year need not be claimed for subsequent tax
years if there is no change in eligibility for the exemption

underscored material = new
[bracketed material] = delete

1 nor any change in ownership of the property against which the
2 exemption was claimed. Head-of-family and veteran exemptions
3 allowable under this subsection shall be applied automatically
4 by county assessors in the subsequent tax years.

5 B. Beginning with the 1983 tax year, other
6 exemptions of real property specified under Section 7-36-7 NMSA
7 1978 for nongovernmental entities shall be claimed in order to
8 be allowed. Once such exemptions are claimed and allowed for a
9 tax year, they need not be claimed for subsequent tax years if
10 there is no change in eligibility. Exemptions allowable under
11 this subsection shall be applied automatically by county
12 assessors in subsequent tax years.

13 C. ~~[Any]~~ An exemption required to be claimed under
14 this section shall be applied for no later than ~~[the last day~~
15 ~~of February of the tax year in which it is required to be~~
16 ~~claimed]~~ thirty days after the mailing of the county assessors'
17 notices of valuation pursuant to Section 7-38-20 NMSA 1978 in
18 order for it to be allowed for that tax year.

19 D. ~~[Any]~~ A person who has had an exemption applied
20 to a tax year and subsequently becomes ineligible for the
21 exemption because of a change in the person's status or a
22 change in the ownership of the property against which the
23 exemption was applied shall notify the county assessor of the
24 loss of eligibility for the exemption by the last day of
25 February of the tax year immediately following the year in

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1 which loss of eligibility occurs.

2 E. Exemptions may be claimed by filing proof of
3 eligibility for the exemption with the county assessor. The
4 proof shall be in a form prescribed by regulation of the
5 department. Procedures for determining eligibility of
6 claimants for any exemption shall be prescribed by regulation
7 of the department, and these regulations shall include
8 provisions for requiring the New Mexico veterans' service
9 commission to issue certificates of eligibility for veteran
10 exemptions in a form and with the information required by the
11 department. The regulations shall also include verification
12 procedures to assure that veteran exemptions in excess of the
13 amount authorized under Section 7-37-5 NMSA 1978 are not
14 allowed as a result of multiple claiming in more than one
15 county or claiming against more than one property in a single
16 tax year.

17 F. The department shall consult and cooperate with
18 the New Mexico veterans' service commission in the development
19 and promulgation of regulations under Subsection E of this
20 section. The commission shall comply with the promulgated
21 regulations. The commission shall collect a fee of five
22 dollars (\$5.00) for the issuance of a duplicate certificate of
23 eligibility to a veteran.

24 G. ~~Any~~ A person who violates the provisions of
25 this section by intentionally claiming and receiving the

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1 benefit of an exemption to which he is not entitled or who
2 fails to comply with the provisions of Subsection D of this
3 section is guilty of a misdemeanor and shall be punished by a
4 fine of not more than one thousand dollars (\$1,000). [~~Any~~] A
5 county assessor or his employee who knowingly permits a
6 claimant for an exemption to receive the benefit of an
7 exemption to which he is not entitled is guilty of a
8 misdemeanor and shall be punished by a fine of not more than
9 one thousand dollars (\$1,000) and shall also be automatically
10 removed from office or dismissed from employment upon
11 conviction under this subsection. "

12 Section 2. APPLICABILITY.--The provisions of this act
13 apply to property tax years beginning on or after January 1,
14 2003.

15 Section 3. EMERGENCY.--It is necessary for the public
16 peace, health and safety that this act take effect immediately.